F. IX-4

192

File No. 123-26

ous References (LPS

Serial Nos. 11, 14, 16, 20, 21, 29, 44, 46, 54, 56, 57, 58, 59

References

- 1927 - 29 Nos 1 & 3, 5 & 9, 10, 13, 15 - - 49 & 60.

General and Revenue Secretariat.

Serial Nos. Thirteen.

Part B for

SUBJECT

Audit of accounts of the Bangalore District Board Exhibition of Dec 1926

3116 x
17.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

17/1 Sir Lee
With Compts.
It seems necessary to have
the accounts of the recent
Exhibition audited as soon
as possible. Please state
Lewis's orders for depositing
an amount

2622.

Lee
17/1/17

The Comptroller will, I
apprehend be entitled to deduct
an amount for
the examining the accounts
and to submit a report with

2 vouchers

Refer Sub.
after the report
is received

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form

Today

L. L. Levi - Dr. Sp.
Lehr

Mian Lee J. Mi

Minuh.

Lel- Mu hame Thu

Jo Jan 11 j Thu

Lolaing y Mu Lx Lbr. I

Kunnun Kamp. Kunnj au. Ch

hame Thu auch y Mu

Cy Lr anrbed as il Ua

hed und Kordi Ad

Anfpiel h
17.(.21

V

FINANCIAL SECRETARIAT
22 JAN. 1927

G.R.S. III—31

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

G.O No. D 5078-9 &
Seri 56-26-2
Mpl-1969-26 3-1-192

G.O. No. D 5415-16 &
G.G. 34-26-4 /
13 1 927
Mpl 2097

The marginally two govt orders with files were sent to the Financial Branch for communication to the Comptroller & have not yet been returned to this Branch. They may kindly be ~~reminded~~ returned to this Branch immediately

22. 1. 27

Supdt.
H. Br. with Compliments

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Mr Hyslop Thomson
please call with stones.
22.1.27

Exhibition. Government have contributed Rs.1000/- from the State Funds in addition to Rs.2000/- provided for by the District Board, towards the expenses of the District Conference and the Industrial and Arts Exhibition. In view of the large contribution from the Public funds, the audit may be undertaken by Government.

1
27.1.27

Dewan through)
L.L. Secretary.)

8 pm
27.1

8 pm
27/1

9 To L. L. Secy with Compliments
for issue of the order to
Chief Inspector for info.
5
28.1.

10 Done accordingly
28/1

11 Letter No. 2503 dt 29.1.27 to the Comptroller
Requests him to depute at once, in
consultation with the President of the Dist Board
Bangalore, a competent Accountant of his
Office for auditing the accounts of the Industrial
and Arts Exhibition held in Dec last and to
report on the results of the audit with

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

3752 L

General and Revenue Secretariat

L.R. File No. 123 of 1926

Serial No.

2 Weeks

1) The President has forwarded with reference to the above a copy of the letter written by him to the Comptroller explaining the circumstances under which it has not been possible to submit accounts within the prescribed period for audit. The receipt of further report will be awaited

(Jan Rees) 11/2

8518/11/2

12 Please submit to Joint Member for perusal & put up the file again about the 20th instant

11/2. 13 Joint Member) 11/2

Mrs Rees present 11/2

14 Do 11/2/27

11/2

13 Remember to para 12 Supra no further report from the President or from the Comptroller has till now been received

21/2/28. (Jan Rees) 22/2

15 Please ask the Comptr. & Auditor Gen. about the matter

NOTE—Contn. Sheet

WD 01122—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | do File No 123 of 192 6

Serial No.

18 Draft is subd for appl.

28/4/27

19 Adm
WB
21/4

Ho | Letter No. L 5963 § 26.2.27 to the Comptr?
Requests him to state early whether
the audit work has been started.

GENERAL & REVENUE SECRETARIAT
9. 1927
8/3

U | Letter No. 5 3 4 LAD § 5/3/27 from the Comptr?

States that the accounts of the Board
of Bangalore has not yet indicated that the
accounts are ready for audit and that he has
been reminded this day

20 Subd for perusal.

9/3/27 21 Hon'ble Member WB 10/3

The Exhibition was opened two
& more than 2 months have
elapsed. Question what the delay is
due to & when he will be
ready — Rather strange.

Hon 11/3

RG 11/3

23 Adm/r please

WB 11/3

1309 10/3

FE Contn.Sheet

WD 01229—GPB—37,500—1-9-26

General and Revenue Secretariat

File No. 123 of 1926

Serial No.	

Draft is submitted.

6/3/27

26 June arrive

28/3

Letter No 26484 & 16.3.27 from the President, Dist Bd of Bangalore.

Enquires when the Exhibition accounts will be ready for audit and what the delay is due to.

REVENUE DEPARTMENT
Secretariat 1927
24
Govt. Press, Bangalore

28/3

20 Letter No 366 & 25. 3. 27 from the President, Dist Board of Bangalore

States that the transactions are not yet fully closed, that the accounts have not yet been placed before the joint Committee of the Industrial and Agricultural Exhibition and Mysore Race auditing that as soon as are anxious to have the accounts audited before they are handed by the Committee, he will have no objection for audit by the Special Auditors.

Addl Genl Secy's note on the P. N.D

" I think this should be done"

(Initd) R.R
4/4

If approved the Auditor may be requested to arrange for standing the audit of the accounts. It will however be better if the Committee pass necessary final

7/4

5/4/27 Genl Secy

NOTE—Contn. Shee

4765 1
3116 9

WD 01229—GPB—37,500—1-9-26
App. F. III—21

General and Revenue Secretariat

File No. 123 of 192 C

Serial No.

of Early in Feb 4. Prest said that the Accts would be ready for audit in a fortnight But yet they are not. We may wait till the 20th of this month & then ask the Comptr & Audr Genl whether they have complied with the Committee or not

10371/7/4

First member

7/4 mw

8/4

8/4

mw 8/4

29 Draft to the Comptroller & Audr Genl for approval.

4/5/26. 30 Stating that the Accts have been placed before the Legislature

mw 7/6

31 Draft & Note for approval.

3/6/26 32 It is better to get this matter before departing the Auditor Reference above mw 4/5

First Member

5/5

11370/4/5

33/Issue

mw 6/5

WD 01229—GPB—37,500—1-9-26

nd Revenue Secretariat | 5784 Lb File No 143 of 1926. 10

Serial No.

Do letter No L 8108 G the President, Bd of Revenue

R to be issued

of Mysore

to enquire whether the accounts have been prepared placed before the Joint Committee and are ready for being audited.

Do letter No G 20. 5-27 from the President, Dist Bd of Bangalore.

Reports that, as he was busy with the sales of Shandies in the District in the 24th April 1927, a meeting of the Committee will be arranged and the accounts placed before them and that he will have no objection to have the accounts audited even now.

By Under Secy's order, on the Bo.

"Branch, please draft to the Comptroller to arrange for audit.

(Sd) M.V
23/5/27

Draft to the Comptroller is sent herewith.

26/5/27 627/5

12416/31/5

mv 31/5

for Joint Secretary 31/5

38 Doore mv 1/6.

NOTE—Contn.Sheet

Fins 82

1

General and Revenue Secretariat. | 1B File No. 123 of 1926

Serial No.	
29	Letter No. L 4677 B 6.6.27 to the Comptroller Requests him to arrange early for auditing the Accounts of the Exhibition.
	Letter No. L. A. D. 919 of 13.6.27 from Comptroller. States that he has posted Mr. H Ward over of the two 39 Subd for perusal.
44	Letter No. 332 L.A.I of 21.10.27 from the Comptr. Forwards the report in two parts on the audit of the accounts of the Industrial and Arts Exhibition held at Bangalore in Dec 1926. 41 The total receipts from all heads amounted to Rs 20,469-2-0 and the bill to the end of May 1927 (date of audit) and the expenditure incurred under all heads upto the same date 31st May 1927 was Rs 9,767-6 leaving a savings of Rs 10,701-11-2. Out of this amount, a sum of Rs 20-13-0 is kept in the District Board Office and the balance of Rs 10,680-14-2 has been deposited in the

Grp A 24/6/27 P/9 40 Grp A 24/6/27

NOTE—Contn. sheet.

WD 2293—GPB—10,000—4-5-27

App. F. III—2]

General and Revenue Secretariat. | LB File No. 123 of 1926.

Serial No.

at Mysore Palace. A sum of Rs 7,182 is said to have been collected by the sale of tickets for entrance into the Exhibition grounds.

42 The Auditor of the Comptroller's Office has found out in the course of his audit of the system of maintaining registers and Accounts connected with the Exhibition, several irregularities and these have been summed up in para. 57 of the brief report of the Comptroller in the matter.

43 If approved, copies of the audit reports will be sent to the Presidents of the District Boards and to the President of the Exhibition Committee for rectifying the defects pointed out wherever possible. It is doubtful if the elaborate System of Accts designed for Offices should be observed on such occasions.

6/12/27

43 The comptrollers report of audit of the accounts of the Christmas Exhibition of last year is subject to perusal. The accounts do not seem to have been kept with such

WD 0324 -GPB-60,000-24 5-27

General and Revenue Secretariat. 45 File No. 123 of 1926.

Serial No.

care. Claims for services rendered are still pending in several cases.

44 The President will be asked to settle the claims, close his accounts and send the report early

4738/1912

MW 10/12

First Member
Dewan

45 I have been, I am sorry to say, finding in various notes of the Auditor that he does not seem to take stock of facts, & does not exhibit all relevant facts. His report, E.G. contains many important facts, & some which seem to be, even suspicious E.G. sale of hewer-boots without duplicates. It cannot be said that the show was given in a manner that is quite above board; & at least it was inefficient.

46 It seems necessary to form a detailed letter so that such mistakes may not at least be repeated

Lee
11/11/27

I have submitted to the Member in person that the irregularities were not noted upon at this stage as the D.P.S. results explanations have to be obtd. & the letter issuing the points will be referred to MW 15/12.

(Vide marginal lines in blue)

[illegible] OFFICE.
[illegible]-C. 1927
3913

NOTE—Contn. sheet.

WD 0324 -GPB—60,000—24 5-27

General and Revenue Secretariat. | File No. 123 of 1926.

Serial No.

I am sorry that non-appearance of gentlemen who allowed to raise the show if it was bad mismanagement from beginning to end

13-12-27

Brat

Enclosure

5268
27/12

A typed draft letter is submitted

27/12

First Member)

So Respective papers & submission to Dewan before issue

28/12

DEWAN'S OFFICE
Received on
30 DEC. 1927
No. 4118

Dewan)

27

9554
31/12

NOTE—Contn. sheet

5659

App. F. III—2]

General and Revenue Secretariat. | GB File No. 123 of 1926.

Serial No.	
46	Letter No. L 3922 g 6.1.28 to the President, Dist Board of Bangalore. Forwards a copy of the report on the audit of the accounts of the Industrial and Arts Exhibition held at Bangalore and requests that the defects pointed out may be remedied and the long standing claims settled quickly wherever practicable
	Letter no. L.A.D 911 dated 8.5.28 from the Comptroller to Govt. stating that the President Dist. Bangalore was requested on 13.1.28 to intimate the date on which the final audit of the above accounts may be arranged to be started and that he has been again reminded
	53 that a copy of the letter from the Compt may perhaps be sent to the President Dist and he be requested to send a reply soon, so that the Compt may arrange to take up and finish the work

9469/14/5

GB 12/5/28

54 14/5

55 14/5

56 14/5

NOTE—Contn. sheet

5403

17

App. F. III—2]

General and Revenue Secretariat | 63 File No. | 123 of 1926

Serial No.	
57	Letter no 686 L-A.D Enlm. dated 20/5/27 from the Comptroller to the Govt of Mysore forwarding a note on the audit of accounts of the Bangalore Dasara Exhibition for the period from June 1927 to 03.4.29;

63 The previous papers have been sent for from Head quarters and will be put up.

64 The comptroller states that there were only a very few transactions during this period and that there is a balance of Rs 3916-3-5 at the credit of the Chairman Exhibition Committee and it is proposed to keep it as a nucleus of a fund for future exhibition and ~~that~~ suggests therefore that the amount is be kept in fixed deposit, instead of in current deposit.

65 A sum of Rs 219 has to be accounted for by the Nilgiri Sanjeevaiya since 1926. and that the Exhibition Committee have not found it possible to recover the amount from him

66 A report has also been called for from the Dy Commr Bangalore Distt, on the audit report with his remarks and the receipt of the sum will if approved be awarded

SS

Govt on the previous audit report ?

Eng 13/6/29

88

13/6/29 On account of the items noticed by the Comptroller, it is seen from the report that there are a few other matters mentioned in the notes, such as delay in discharging the claims of the G. E. Co, payments & charges not taken into

Note—Contn. Sheet

WD 01684—GPB—30,000—20-4-29

General and Revenue Secretariat | File No. 97 / 458 / 123 of 1926

Serial No.

59 Letter no. Cs—L 6656/28-29 dated 1/7/29 from the Deputy Commr Bangalore District forwarding the copies of the letters quoted & regarding the audit of the DSD exhibition accounts.

Z

Pages 69+73 supra

The latest audit report of the accounts received from the Comptr, has been referred again to the Superintendent DSD Bangalore for rectifying the defects pointed out by the Comptr and to submit a report of action in the matter If approved the receipt of the report will be awaited

Sd/7 (for Secy) 28/10/7

Yes Sd/ 11/7

RECEIVED 28 JULY 1929 L. S. G. BRANCH

Letter no A. 2d 69/29-30 dated 17 July 1929 from the Superintendent DSD Bglore, requesting to send a copy of the report of the Comptr for reference and necessary action If approved the original report will be sent for reference and early return Submitted for orders

Sd 29.7.29 Sd/7. The report is laid in herewith for a copy is prepared here along with the ordinary work of the Branch

(for Secy) 29/31/7

Yes Sd/ 1-8.

Sd/ 1/8

WD 01684—GPB—30,000—20-4-29

No.L.5017/ Loo 123-26-11

To / dt 29th Jan 27

The Comptroller to the Government
of Mysore, Bangalore.

Sir,

With reference to G.O.No.L.1188-9/L.B. 128-25-12 dated 17th August 1926, sanctioning a contribution of Rs.1000/- from the General Revenues for the Bangalore District Conference and Industrial and Arts Exhibitio in addition to the sum of Rs.2000/- to be spent from the District Funds, I am directed to request you to kindly depute at once, in consultation with the President of the District Board, Bangalore, a competant accountant of your office for auditing the account of the Industrial and Arts Exhibition held at Bangalore in December last. A report on the results of the audit, may be submitted to Government within 2 weeks.

I have etc.,

L. L.
Financial Secretary to Govt.

22

C. O. 42: Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 463 LAD 22

Bangalore, Dated... 11th February *192* 7.

FROM

S. SHAMANNA, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

TO

B. Nagappa, Esq., Bar-at-law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
Bangalore.

SIR,

With reference to your letter No.L.5017 L.B.123-25-11 dated 29th January 1927, asking me to depute, in consultation with the President, District Board, Bangalore, an Accountant of this office for auditing the accounts of the Industrial and Arts Exhibition held at Bangalore in December last, and to submit a report on the result of the audit, I have the honor to forward herewith copies of letters Nos.Ec.291 dated 3rd February 1927 and C.828 dated 5th February 1927 from the President, Exhibition Committee and the President, District Board, Bangalore, respectively, and to state tha the audit will be taken up as soon as Mr. Abdul Rahman states that the accounts are ready.

I have the honor to be,
Sir,
Your most obedient servant,

S. Shamanna
Comptroller.

MSR

Copy of letter No.E.C.291 dated 3rd February 1927, from the President, Exhibition Committee, Bangalore, to the Comptroller in Mysore, Bangalore.

==========

I have the honor to acknowledge receipt of your letter No.LAD.421-2 dated 31st January 1927, regarding audit of the Exhibition Accounts and to state that owing to the change in the constitution of the District Board and the extinction of the Taluq Boards, it became imperative for me to visit every Taluq in the District to take charge of the assets of the Taluq Boards. This duly kept me busy the whole of last month and the compiling of the Exhibition accounts was consequently delayed. The work of compilation is now taken up; and as soon as it is ready it will be placed before the Joint Committee for scrutiny and approval, as there are several items and claims which have to be settled by the Committee.

All this work will likely occupy a fortnight and as soon as the accounts are passed, I will intimate the fact to you and be ready for the welcome audit by your department.

======

M B Lakavey

Superintendent, Records Section,
Comptroller's Office.

2/3 12/2

MSR

Copy of letter No.C.828/26-27 dated 5th February 1927, from the Deputy Commissioner and President in charge, District Board, Bangalore, to the Comptroller in Mysore, Bangalore.

==========

With reference to your No.LAD.421/2 dated 31st January 1927, deputing an auditor to audit the accounts of the Exhibition Committee, I have the honor to state that I took charge of the District Board Office on the afternoon of the 31st January 1927, but not of the office of the President of the Exhibition Committee or of the accounts and cash connected therewith. I understood also that the Exhibition Committee had not finally closed their accounts and the charge was therefore left to continue with the President of the Committee, Mr. B. Abdur Rahmon.

The District Board have only sanctioned a grant-in-aid and the Exhibition Committee is a separate and distinct composite body on which the District Board is only represented.

The auditor who saw me on the 1st instant was informed of this and was asked to see Mr. Abdur Rahmon, the President of the Committee.

==========

M B Lawrence

Superintendent, Records Section,
Comptroller's Office.

13/2/2

MDR

F. VI. Gl.]

25

SUBJECT.....

Section 43.
File No. 123-26
Serial No. 14.

Diary No. of letter replied to 3968L

No. L5963

To

The Comptroller & Auditor

General and Revenue Secretariat
(L.S.G)
the 192

Sir,

Date of issue 26-2-27

Signed by Mr. T.K.S.

With ref to your letter No. 46
L.A.D. 9 dt 11th Feb (27) stating that
the work of auditing the accounts of
Industrial and Agricultural Exhibition held
at Bangalore in December last, will
taken up as soon as the President
of the Bangalore District Board intimate
that the accounts are ready,
I am directed to request you to be
so good as to state early whether the
audit work has been started.

I have &c

List of enclosures.....

Copied by.....

Examined by.....

over

for Secl Secy

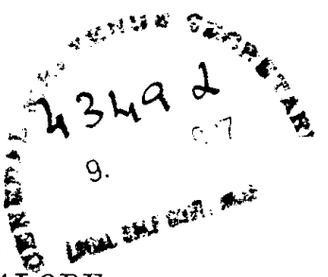
26

C. O. 42. Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 534 LAD

Bangalore, Dated.....5th March.....192 7.



FROM

S. SHAMANNA, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, Bangalore.

SIR,

B 123-26-16

With reference to your letter No·L.5963/L·B.123-26-14 dated 24th February 1927, asking me to intimate whether the audit of accounts of the Industrial and Arts Exhibition held at Bangalore in December 1926 has been started, I have the honor to state that the President, District Board, has not yet intimated that the accounts are ready for audit and that he has been reminded this day.

I have the honor to be,
Sir,
Your most obedient servant,

for Comptroller.

B 123 6/3

MSR

27

APP. F. VI. Gl.]

SUBJECT..

.....

.....

Section 2B

File No. 123-26

Serial No.

No. L 6487 Exam

Diary No. of letter replied to 90474

To

The President, District Board of Bangalore.

Thro' the Dy Comr, Bangalore

General and Revenue Secretariat

(L. S. G)

the *192*

Date of issue 16-3-27

Signed by

Sir,

I am directed to forward herewith a copy of letter No 534 L.A.D.G dtd 6th March 1927 from the Comptroller regarding the audit of accounts of the Industrial and Arts Exhibition held at Bangalore in Dec. 1926 and to request that, as the Exhibition was held during the last Christmas and more than two months have elapsed since then, I am to enquire when the accounts will be ready. What is the delay in audit & when are they likely to be rendered.

List of enclosures.....

Copied by.....

Examined by.....

28

Secy to audit. the Board
ready with the accounts
for close of audit. May Court
circulate by early
& have to

to augment
W
1873

Genl Sec

W
15/3/73

OFFICE OF THE PRESIDENT.
BANGALORE DISTRICT BOARD.

Con: No. 366

29

Bangalore 25th March 1927.

47052

From

B. ABDUR RAHMON, ESQ., B.A.,

PRESIDENT, DISTRICT BOARD,

BANGALORE.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, Bangalore.

(THROUGH THE DEPUTY COMMISSIONER, BANGALORE DISTRICT.)

SIR,

B 123-26-20

With reference to your letter No.L.6484/L.B.123-26 dated 16th March 1927, I have the honor to state that a report of the work done along with the accounts up to 21st February 1927, has already been submitted to you. Transactions are not yet fully closed. The accounts have not yet been placed before the Joint Committee of the Industrial and Arts Exhibition and Xmas Fete. The Committee could not meet owing to several reasons such as, (1) Reconstitution of the Board (2) a large number of Committee members not being on the new Board (3) the appointment of a new Committee on the 20th March 1927, etc. etc., Hence the delay. If the Government are anxious to have the accounts audited before they are passed by the Committee, I will have no objection for the audit. Auditors may be directed to do so.

I have the honour to be,
Sir,
Your most obedient Servant,

B R Rahmon

President, District Board,
Bangalore District.

DEPUTY COMMISSIONER'S OFFICE
MAR 26 1927
BANGALORE DIST.

Forwarded with compliments

28/3

Deputy Commissioner,
Bangalore District.

C. O. 42. GI.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 677 LAD

Bangalore, Dated 5th April *1927.*

FROM

S. SHAMANNA, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department, B a n g a l o r e.

SIR,

With reference to correspondence ending with this office letter No.534/LAD of the 3rd March 1927 in re. the audit of the accounts of the Industrial and Arts Exhibition held at Bangalore in December 1926, I have the honor to state that the President District Board, Bangalore, has forwarded copy of his letter No.366 of 25-3-27 addressed to you stating that, if the Government are anxious to have the accounts audited before they are passed by the Committee, he has no objection and that the Auditor might be directed to do so. I therefore request to be informed when an auditor may be sent for auditing the accounts of the Exhibition.

I have the honor to be,
Sir,
Your most obedient ser

For Comptroller

CV

APP. F. VI.

SUBJECT.....

31

.....

Section 23

File No. 123-26

Serial No. 29

Diary No. of letter replied to 57892

No. 28677

To

The Comptroller at Mysore.

General and Revenue Secretariat

(L. S. S)

the 192

Sir,

Date of issue 6-6-27

Signed by Mercle V. Iyengar

With reference to the correspondence ending with your letter No. 6772 of the 5th April 1927 on the last audit of the accounts of the Industrial and Arts Exhibition held at Bangalore in Dec 1926, I am directed to request you to kindly arrange early for the auditing of the said accounts ~~and to report the result of audit at an early date~~ ~~Correspondence returned herewith~~

I have the

List of enclosures.....

Copied by.....

Examined by.....

over

WD 01265—GPB—31,000—24-12-25

1 A

no 18 37

Copy forwarded to the President of
District Board of Bangalore vide
+ to his letter dt the 2nd May 1912

By order

Camp 190 33

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Comptroller's Office, Bangalore,

No. LAD. 919.

16

Dated the 13th June 1927.

R. Ranga Rao Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department, B A N G A L O R E.

42 62472

Sir,

With reference to your letter No. L,48677/L.B.123-24-29 dated 6th June 1927 asking me to arrange for the audit of accounts of the Industrial and Agricultural Exhibition held at Bangalore in December 1926, I have the honor to state that I have posted for this work one of the two Outside Auditors.

I have the honor to be,
Sir,
Your most obedient servant,

for Comptroller.

SAM

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 332 LAD 27

Bangalore, dated 21st October 1927.

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

R. Ranga Rao Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department, Bangalore.

Sir,

Adverting to correspondence ending with your letter No.L. 8677 L.B.123-26-29 dated the 6th June 1927, I have the honour to forward herewith the report in two parts - Part I in abstract and Part II in detail, on the audit of the accounts of the Industrial and Arts Exhibition held at Bangalore in December 1926.

I have the honor to be,
Sir,
Your most obedient servant,

for Comptroller.

CV

Brief Report on the Audit of the Accounts of the Bangalore District Conference and Industrial and Art Exhibition held at Bangalore in December 1926. 35

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1. Audit of the above accounts was undertaken as desired by the General Secretary to Government in correcpondence ending with his letter No. L.8677/L.B. 123-26-29 dated the 6th June 1927. A detailed report is also attached to this report.

2. The total amount sanctioned for the Conference and Exhibition amounted to Rs.3,000/- of which Rs.1,000/- was contributed by Government and Rs.2,000/- by the Bangalore District Board. In addition to the above grants, contributions to the extent of Rs.560/- were received from some Municipalities, Taluk Boards and Tumkur District Boards as detailed in the statement D enclosed.

3. The Residency Central Charities Fete Committee who intended to hold the Fete at the same time, in a portion of area selected by the Exhibition Committee for holding the exhibition also joined the Exhibition Committee and it was decided by the members of both the Committee that the Exhibition and the Fete should be held jointly and accordingly the following resolutions were passed at the meeting held by the Joint Committee on the dates noted below:-

1. In their proceedings dated 10th December 1926 it was resolved that the Fete Committee should make a grant of Rs.500/- towards the cost of fire works to be incurred by the Exhibition Committee and half the net takngs of the Military display be allotted to Exhibition Fund.

2. Secondly, that all ralisations after paying expens should be shared equally betwee the Exhibition Committee and the Fete Committee Vide their resolution dated 17th December 1926.

4. NNecssary adjustment of amounts in accounts, in accordance with the above resolutions are not yet made owing to the Joint Committee not having met.

5. The only books that are maintained in connection with the transactions of the exhibition are:-

1. Cash Book
2. Imprest Book
3. Babwar Register.

6. These books are not properly and correctly maintained as explained in paras 10 to 15 and 20 to 22 of the detailed report:

7. The following accounts, books, and registers that were required to be maintained to record the transactions pertaining to the exhibition are not kept - vide paras 28, 76, 82, 85, 95, 108 and 112 of the detailed report:-

1. Stock book of tickets
2. do. medals
3. Register of advances
4. Account of materials
5. File of work orders
6. Measurement books
7. Account of stalls.

8. Absence of counterfoil receipts in respect of a few transactions a thorough and complete audit was therefore not possibl

9. A drawing account is opened in the Bank of Mysore in the name of the President and Chairman of the Exhibition Committee. The approval of Government does not seem to have been obtained for opening a drawing account in the name of the President.

10. All sums received were being deposited in the Bank and payments were being made mostly by means of cheques drawn on the Bank. Petty and emergent payments were being made in cash by the Chairman of the Exhibition Committee from either out of the unremitted Exhibition Receipts that remained with him at that time or from cash drawn from Bank.

11. The several irregularities noticed during the course of audit have been fully explained in the detailed report and only the more important ones are brought out below:-

12. The total amount received from all sources up to end of 31st May 1927 (i.e., the date of audit) is Rs.20,469-2-0 and out of this, a sum of Rs.9,767-0-10 was spent upto end of 31st May 1927 thereby leaving a balance of Rs.10,701-11-2 which consists of Rs.20-13-0 at office as per Cash Book and Rs.10,680-14-2 at Bank as per Bank Pass Book - Vide Annexure (A) attached.

RECEIPTS.-

13. The total sum of Rs.3,560/- shown as contributions received from Government the several taluk and District Boards and the Municipalities &c in annexure (B) is comprised of the following:-

1.	Contribution from Bangalore District Board	Rs.2,000
2.	,, from Government. ...	,, 1,000
3.	,, from taluk boards and the Municipalities and Tumkur District Board.	,, 560
	Total	Rs. 3,560

14. It is observed from the correspondence produced at the time of audit that contributions to the extent of Rs.180/- promised by some of the District Boards and the Municipalities, have not been realised. Vide annexure (B) attached.

15. As receipts in the prescribed forms are not issued, for sums received as contributions from several taluk and District Boards and the municipalities and counterfoils of which are not filed, as in the case of other receipts, it cannot be said that the amounts now shown to have been realised as contribution in the cash book are all the amounts actually realised.

16. Out of the total sum of Rs.12,257 shown to have been realised on account of entrance fees at several gates in the exhibition ground (including the general gate) by sale of tickets (as per cash book), a sum of Rs.5,075/- represents the contract money received from the General Gate Contractor and the cycle gate contractor and the balance of Rs.7,182/- represents the amount collected (by amani) by the members of the Joint Committee of the Exhibition by sale of tickets.

17. It was observed that in respect of the Collections of Rs.7,182/- on account of gate fee made by the members of the Committee by sale of tickets which amount to more than half of the total realisations on the above account, no stock account showing the number of each kind of ticket books and the number of tickets which each book contained, received, printed, number of tickets sold and the number destroyed as unsold has been maintained.

18. It was stated that single ticket books without duplicates were got printed in book form and neither the books nor the pages contained in the books are serially numbered and that they were issued to men entrusted with such collections and checked by the gentlemen concerned after each day's collection and destroyed each night. This could not be verified as no records of them are kept to show that this was being done properly and could not therefore be said that all the amounts actually realised where being accounted for and that the amounts now shown in the cash book as having been realised by sale of tickets are all the amounts that were actually realised.

Payments.

20. Total expenditure incurred under all heads upto end of 31st May 1927 amounts to Rs.9,767-6-10 (Vide annexure A)

The chief of them are:-

Printing and adverisement charges.

21. The total amount incurred on the above is Rs.1,975/- of which Rs.680/- is shown to have been incurred by the Trade Publicity Corporation, who were appointed as the agent for convassing for applications for booths and space and for advertising the exhibition on a commission of 25% on the total charges collected as rent from all stalls.

22. Details working up to the above sum of Rs.680/- are not forthcoming.

Installation of Electric Lights.

25. The amount so far paid on lighting the Exhibition grounds and the Stalls is Rs1,085/- of which Rs1,000/- represents the advance paid to Messrs. General Electric Co., on a bill presented by them for Rs1,550-2-0 for installing temporary lights to the stalls in the Exhibition grounds and the remaining sum of Rs85/- represents the hire charges on gas lights.

26. Tender of Messrs. General Electric Company for installing temporary lights to the stalls in the Exhibition area at rupee one for every first light and at the rate of As.10. for every additional light was approved by the Committee.

27. It is observed that from the bill received from the firm for Rs1,550-2-0 for the above work, which is not paid, 1,307 lights at Re.1/- per light and 293 additional lights at As10/- per light are included and claimed. These could not be verified for want of proper records.

28. The bill has not been passed by the Chairman, as yet, although it was received so far back as January 1927. However, a sum of Rs1,000/- was paid as advance on the bill.

29. Consequent on the delay in settling his accounts, the proprietor has issued a notice to the Chairman, that failing to settle his claims finally at an early date, a suit would be filed against the officer.

30. An estimate is sanctioned by Government for Rs677/- for installing street lights in the Exhibition grounds vide Government Order No.6722-5/L.D.123-21-18 dated 24th March 27.

31. The work was entrusted to the Electrical Department for execution. The bill for Rs665/- received from the department for payment has not been paid as yet although the work was executed by the department long ago and the same is laid to be under

which payment is made are not produced.

40. The only mutchalikas produced at the time of audit is that for the construction of thatti enclosure around the Exhibition ground.

41. Measurement of the works do not seem to have been taken by any responsible officer and recorded in the Measurement Books, which are not maintained.

42. Claims amounting to R$477-4-3 included in the bills of the contractor Mr. B. S. Hussain are not yet discharged and they are said to be under dispute:-

43. No detailed account of stalls are maintained showing the number of stalls constructed and those rented out etc.

Prizes and Medals.

44. The amount so far paid on the above account to end of 31st May 1927 is R$540/-

45. It is observed that a bill for R$2,540/- received from Messrs. P. Orr and Sons, Madras, for Medals supplied is not yet paid.

46. Thus, the cost of prizes and medals including the sum of R$2,540/- referred to above but not paid would amount to R$3,080/- while the contribution realised towards medals is R$1,036/-

47. No account of medals purchased from time to time, those distributed amongst the several prize winners and the balance on hand has been maintained.

Advances:-

48. Sums of money are advanced to contractors from time to time and the same was recovered by deduction from their bills. Amounts are also advanced to temporary Exhibition Clerk

and such other articles were purchased.

54. Advances were also made to Messrs. Captain M. V. Krishna Rao and Javariah for the purpose of purchasing materials required for sports and several others shows and they have not rednered any accounts. In the absence of their accounts, it cannot be said what materials were actually purchased by them and how they were disposed of.

55. The following claims were not discharged at the time of completion of audit.

(1) Bill received from Messrs. General Electric Co., for Rs1,550-2-0 for installing temporary lights to the stalls in the Exhibition ground on which only an advance of Rs1,000/- has been made vide paras 27 and 28.

(2) Bill of Electrical Department for Rs665/- for installing street lights. Vide para 31.

(3) Claims preferred by the thatti contractor Mr. B.S. Hussain to the extent of Rs477-4-3, which is said to be under dispute. -Vide para 41.

(4) Bill of Messrs. P. Orr and Sons, Madras, for Rs2,540-0-0 being the cost of medals supplied vide para 45.

(5) Amounts due to and by the Fete Committee as per resolutions of the Joint Committee. -Vide paras 3 and 4.

56. It is also observed that the District Superintendent of Police, Civil and Military Station, Bangalore has put in a claim for remuneration to the men of fire brigade who were said to have been on duty at the Exhibition from 20th December 1926 to 3rd January 1927 in his letter No.430/A 127 dated 9th April 1927 through the Secretary to the Hon'ble the Resident in Mysore, Bangalore. In the reply given, it is stated that

the

the matter would be put before the Committee for decision, which is not yet obtained.

General.

57. The several irregularities observed during the course of audit are summed up below:-

(1) Cash book is not properly and correctly maintained in the manner in which it is required to be maintained.

(2) Although purchases were made in a large scale and works were ~~called~~ carried out tenders or quotations were not called for in most cases.

(3) Accounts and Registers which were required to be maintained in respect of certain classes of transactions relating to advances, materials, ticket books, medal and stalls etc Vide para 7 were not maintained.

(4) Receipts actually realised but not brought to accounts. -Vide para 50

(5) Receipts were not issued for sums received in most cases. Vide para 15.

(6) Advances made long ago are allowed to be outstanding unadjusted Vide paras 49 and 50.

(7) Claims of contractors are not discharged promptly and some of which are still remaining unsettled Vide para 55.

(8) Most of the bills of contractors and Vouchers do not bear the certificate of arithmetical check and also stock certificate in case of bills for material supply.

(9) Mutchalikas and agreements specifying the rates to regulate the value of work done, are not obtained from contractors who executed the work and filed.

(10) Measurement of works done, such as construction of

thatti

Bangalore District Conference an
Abstract of Rece

Items of Receipts		Amount
Contribution		
From Government	Rs 1000	
District Board	2000	
City municipality	200	
" Taluk & other District Boards as detailed in annexure	560	
		3,560 | - | -
Rent from Stalls		
Loss from		
Sports	1424-10-0	
Side Shows	1765-0-0	
Art Section	272-8-6	
		3,058 | 14 | -
Galleway entrance fee by contract	5000-0-0	
by amani	3719-8--	
bycle stall Contract	75-0-0	
		12,256 | 14 | -
Contributions towards Gold medals		1,036 | - | -
—"— towards Fire Relief		378 | 6 | -
Fees for additional lights		67 | - | -
Deposit by Contractors		25 | - | -
Miscellaneous Receipts		87 | 10 | -

Total Rs 20,469 \| 2 \| -

ustrial & Arts Exhibition
and Paramount.

Items of payments	Amount.
inting and Advertisement charges	975-3
onstruction of Stalls	179-6
nstallation of Electric Lights (including advance of Rs 1800/-)	1,085-
harges incurred by the organizers of several ections noted below including advances made to them	1,095-15

Sports section	Rs 563-8-0
Health section	151-8-0
Horticultural Show	167-10-0
Art Section	150-0-0
Cattle Show	62-11-0

hire on furniture	140-11-3
harges incurred on fire works	850--
eding and lunch charges	642-12-9
st of medals and prizes	524-0-0
norary establishment + travelling allowance	124-11-10½
	121-8-0

iscellaneous Charges:

Commission paid to Trade Publicity Corporation	765-0-0
Levelling and cleaning Exhibition grounds	236-0-0
Advances unaccounted by Gr. Mr. Sanjeevia	165-0-0
Music and Band	110-0-0
Decoration charges + cost of garlands & flowers	94-0-0
Construction of latrines in the Exhibition grounds	93-9-0
Cost of Petrol	56-9-0
Telephone connection charges	50-0-0
Cost of horse manure & cooly hire	67-8-0
Other miscellaneous charges	334-1-6

ontingencies:- 41-1-6

Balance of Cash	10,701	11 2 ⊛
Total Rs.	20,469	2 4

⊛ Cash at Office Rs 20-13-0
Cash at Bank 10680-14-2
10,701-11-2

Assistant Comptroller

Chief Auditor

"B" 148

Amount of Contributions promised by the undermentioned District Boards and Municipalities but not received.—

Name.	Amount		Reference
Hassan District Board	50		No. 685 D/ 12.4.26.
Kankanhalli Municipal Council	10		271 -- 12.4.26.
Magady Municipal Council	20		Not available.
Kadur District Board.	100		L.B. 580 D/ 26.4.192
Total Rs	180	--	

Assistant Comptroller

D.K. Venkatachar
Outside auditor

C

169

Statement showing the amount of advances outstanding unadjusted

Serial No.	particulars	Amount
1	Amount of advance made to messrs: General Electric Co., on their bill dt 13-1-1927 for Rs 1550-2-0	1000--
2	Amount advanced to the sports organiser mr: M. V. Krishnaraw	90-
3	——— do ——— to mr: Jayaraiah for Horticultural Show	150-
4	——— do ——— to the Bangalore City municipality for decoration work	10-
5	——— do ——— to the joint Secretary, Mr. N. G. Sanjeeviah	165--
	Total Rs	1415--
6	Add amount due from mr: N. G. Sanjeeviah as detailed below	54-
	Rs 10/- being the amount of Stall rent remitted by one of the Stall holders & received by mr: N. G. Sanjeeviah but not brought on the exhibition accounts.	
	Rs 44. being the value of tickets not returned by him.	
	Total Rs.	1469--

Assistant Comptroller

O.K. Venkataraw
Outside auditor

"D"

Statement of contributions received from the several Taluk and District Boards and Municipalities for the District Conference & Industrial and Arts Exhibition held in December 1926.

Date as per Cash Book.	Names.	Amount. Rs. a. p	Reference to R. T. R.
12-11-1926.	Devanahally Municipality.	15 0 0 ...	71/1158 dated 4th May 1926.
	Dodballapur Taluk Board ...	20 0 0 ...	59/1327 " 15th " "
	-Do- Municipality ...	10 0 0 ...	54/1327 " 4th " "
	Hosakote Taluk Board ...	25 0 0 ...	94/1033 " 24th April 1926.
	Closepet Municipality ...	10 0 0 ...	91/1334 " 30th June 1926
20-11-1926.	District Board, Bangalore ...	2,000 0 0	
23-11-1926.	Devanahally Taluk Board ...	25 0 0 ...	69 dated 12th April 1926.
25-11-1926.	State Funds ...	1,000 0 0 ...	G.O.No.L.1640-2/Ml.22-26-14 dated 31-8-1926.
26-11-1926	Bangalore City Municipality. ...	200 0 0 ...	Cheque No.A.73,9,680 dated 22-11-26
27-11-1926.	Nelemangala Taluk Board ...	25 0 0 ...	96 dated 23rd November 1926.
7-12-1926	Bangalore Taluk Board ...	50 0 0 ...	Not noted.
8-12-1926	Anekal Taluk Board ...	25 0 0 ...	54 dated 6th December 1926.
14-12-1926	Kankanhally Taluk Board ...	10 0 0 ...	7 dated 19th October 1926
18-12-1926	Tumkur District Board ...v	100 0 0 ...	G.O. No.L.1685-7/L.B.105-25-39 dated 1-9-1926.(No.30 dated 10-12-26
4-1-1927.	Hosakote Municipality ...	25 0 0 ...	35 dated 27th December 1926.
5-1-1927.	Chennapatna Taluk Board ...	10 0 0 ...	48 dated 16th December 1926.
17-2-1927.	Gubbi Municipality. ...	10 0 0 ...	25 dated 31st December 1926.

T o t a l	...	Rs.3,560 0 0

G K Venkata Rao
Outside auditor

Assistant Comptroller

Statement of Contributions received from the several Taluk and D
Industrial and Arts Exhibition held in Decemb

Date as per Cash book	Names	Amount
22-11-1926	Devanahally Municipality	15 -
	Doddaballapur Taluk Board	20 -
	—— do —— Municipality	10 -
	Hoskote Taluk Board	25 -
	Clospet municipality	10 -
20-11-1926	District Board, Bangalore	2,000 -
23-11-1926	Devanahally Taluk board	25 -
25-11-1926	State Funds	1,000 -
26-11-1926	Bangalore City municipality	200 -
27-11-26	Nelamangala Taluk board	25 -
7-12-26	Bangalore Taluk board	50 -
8-12-26	Anekal Taluk board	25 -
14-12-1926	Kankanhally Taluk board	10 -
18-12-1926	Tumkur District Board	100 -
4-1-1927	Hoskote Municipality	25 -
5-1-1927	Bhemmasandra Taluk board	10 -
17-2-1927	Gubbi Municipality	10 -
	Total Rs	3,560 -

H K N. Mudaliar
Outside auditor

"D" "E"

with Boards and Municipalities for the District Conference on 9 1926.

51

Reference to Remittance Transfer Receipts

R.T.R. no. 71/1158 dated 24-5-1926

59/1327 — 15-5-1926

57/1327 — 4-5-1926

94/1033 — 24-4-1926

91/1334 — 30-6-1926

69 — 12-4-1926

P.O. no. A. 1640-2/ml 22.26-14 dated 31-8-1926

Cheque no. A. 73.9680 dated 22-11-26

96 dated 23-11-26

54 dated 6-12-1926

7 dated 19-10-1926

P.O. no. A. 1685-7/dB 105-25-39 dated 1-9-1926 / no. 70 dated 10-12-26.

35 dated 27-12-26

48 dated 16-12-1926.

25 dated 31-12-1926.

Assistant Comptroller

Note on the audit of the accounts of the Industrial and Arts Exhibition held at Bangalore in December 1926.

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Outside Auditor - V.K. Venkata Rao

Date of Commencement of audit - 16th June 1927

do completion of audit 9th July 1927.

Period occupied (excepting holidays) 17 days in current audit.

Name of President and Chairman of the Exhibition Committee.

Mr. B. Abdur Rahiman, B.A.,

The present audit is for the period from November 1926 to 31st May 1927.

Check of Cash Balance

The above audit was undertaken as desired by the General Secretary to Government in correspondence ending with his letter No.L.8677/L.B.123-26-29 dated the 6th June 1927.

1. In G.O. No.5657-8/L.B.128-25-2 dated 15-2-1926, sanction was accorded to contribute a sum of Rs 500/- towards the expenses of the District Conference and Exhibition to be held during the year 1925-26 from out of the District Funds.

2. A sum of Rs 1,000/- was sanctioned by Govt in G.O. No. 1188-9/L.B.128-25-12 dated 17-8-26 as contribution from Government to the Bangalore District Conference and Industrial and Art Exhibition and the same was ordered to be met from the sum of Rs 1500/- allotted to the Bangalore District Board for Economic Development work in the District Vide G.O. No.L.1018-9/L.B.128-25-13 dated 15-9-26.

3. Another sum of Rs 2,000/- including the sum of Rs 500/- already sanctioned in the order of the 15th February 1926 was also sanctioned from District Board funds in connection with the Exhibition in the Government Order of August 1926. Thus the total grant for the District Conference and Exhibition is Rs 3,000/- .

The Fete Committee who intende

to hold the Fete at the same time, in a portion of area selected by the Exhibition Committee, ~~in a portion~~ for holding the Exhibition also joined the Exhibition Committee and it was decided by both the Committee that the ~~exhibition~~ exhibition and fete should be held jointly and accordingly the following resolutions were passed at the meeting held by the Joint Committee on the dates noted below -

(1) In their proceedings dated 10-12-26 it was resolved that the Fete Commmittee should make a grant of Rs. 500/- towards the cost of fire works to be incurred by the Exhibition Committee and half the net takings of the Military display be allotted to Exhibition Funds.

(2) Secondly that all the realisations after paying expenses should be spared equally between the Exhibition Committee and the Fete Committee vide their resolution dated 17th December 1926.

5. The only account books that are maintained in connection with the transactions of the Exhibition are

1. Cash Book
2. Imprest Book
3. Babwar Register.

6. Cash balance was examined and found to be rupees twenty and annas thirteen (Rs. 20-13-0), of which two silver rupee coins and two silver half rupee coins were found to be uncurrent.

7. During the course of counting of cash, it was observed that the cash balance pertaining to the Exhibition accounts had been kept in the cash chest belonging to the District Board Office. The chest is provided with single lock only without arrangements for double locks.

Cash Book

8. A drawing account is opened in the Bank of Mysore in the name of the President and Chairman of the Exhibition Committee

The approval of Government does not appear to have been obtained for opening the drawing account in the name of the President.

9. All sums received were being deposited in the Bank and mostly payments were being made by means of cheques drawn on the above Bank. Petty and emergent payments were being made in cash by the Chairman of the Exhibition Committee from, out of the receipts that remained with him at that time or from cash drawn from Bank.

10. A general cash book is maintained in a bound printed book to record all the cash and bank transactions. Although the pages of the book are machine numbered, certificate as to the number of pages the cash book contained is not furnished.

11. The cash book does not contain double money columns on each side of the cash book (both for "receipts" and "disbursement") to record the cash and the bank transactions separately on each side of the book.

12. The book as at present, maintained, contains only single money columns on each side of the cash book in which both the cash and the bank transactions are recorded, one below the other, as they occurred. As such, the cash and the bank transactions are not exhibited separately. Totals at end of each page of the cash book are not made and these totals carried forward from page to page. The cash book is not closed at end of each month and the monthly totals are not also struck. Cash balance certificate is not also furnished at end of each month. Though the cash book is written up to end of 26-5-27, it is not closed even once since the commencement by striking totals of each side of the cash book. The cash book is not even initialled by the Chairman of the Exhibition Committee in tokken of his having satisfied with the correction of the entries.made therein.

The cash book is not properly and correctly maintained. The transactions in respect of imprests given to members of the Committee or the Temporary Exhibition Clerk for meeting emergent payments are not properly recorded in the cash book.

Sometimes sums of money were being advanced to camp clerk and members of the Committee for emergent petty payments. They are charged off as expenditure in the cash book in the first instance. When accounts were rendered for the amounts expended by them with the unspent balance of cash, the amounts expended by them are being again charged off in the cash book, the amount of imprest or advance originally taken by them is being receipted in the cash book. The procedure is not correct.

Imprest Book

Transactions relating to the amounts advanced to Camp Clerk from time to time for making emergent and petty payments are only being shown in this book and those relating to the sums advanced to members of the Working Committee and others are not being shown.

Babwar Register

A daily abstract of "Receipts' and "Payments" of cash transactions is maintained in a manuscript book, in which the daily cash transactions are classified both as regards 'Receipts' and 'Payments' under the respective heads. This had been written up to end of 31-1-1927 only. Further postings from 1-2-1927 and onwards were got written up during the time of audit. It is observed that the register was being reviewed occasionally by one of the members of the Working Committee and it does not, however, bear the initials of the Chairman of the Exhibition Committee.

57

Receipts

The total receipts under all heads amount to Rs 20,469-2-0 as detailed below (Vide statement 'B' enclosed)

(1) Contribution from District and Taluk Boards and Municipalities including Govt contribution as detailed below Rs 3,560- 0- 0

12-11-26	Contribution from District and Taluk Boards	Rs 80	
20-11-26	" from Bangalore Dist. Board ...	2,000	
25-11-26	" from State Funds	1,000	
23-11-26	" from Taluk Board	25	
26-11-26	" from City Municipality	200	
27-11-26	" from Taluk Board	25	
7-12-26	do	50	
11-12-26	do	25	
14-12-26	do	10	
18-12-26	do	100	
4-1-27	do	25	
5-1-27	do	10	
17-2-27	do from Municipality	10	
		Rs. 3,560/-	

(2) Rent from booths ...		3,058- 4- 0
(3) Gateway contract upto 28th Dec 26 and further collections by Amani from 29-12-26 to 2-1-1927 ...		5,000- 0- 0 3,719-11- 6
(4) Sports fees ...		1,424-10- 0
(5) Side shows ...		1,765- 0- 0
(6) Art Section collections ...		272- 8- 6
(7) Public Contribution towards Gold Medals		1,036- 0- 0
(8) Cycle Stall contract ...		75- 0- 0
(9) Fees for additional lights ...		67- 0- 0
(10) Miscellaneous receipts ...		87-10- 0
Total		20,065-12- 0
Add deposit by contractors ...		25- 0- 0
Add Contributions towards fire relief		378- 6- 0
Total Receipts		20,469-2- 0

This observation from the Comptroller's office was discussed at the time of audit that Contributions to the extent of Rs 1500/- (as per statement D appended) promised by some of the District Boards & municipalities have not been realised.

Receipts are issued to parties for sums received from them only in a few cases. Receipts are not invariably issued for amounts received from Municipalities and Taluk

Boards as contribution.

It is also observed that only one receipt is issued for sums received on different dates as in the following cases

(1) Receipt No.136 dated 26-2-27 for sums received on 26-2-27 and 3-1-27
(2) do 123 dated 8-1-27 for do on 3-1-27 and 8-1-27

In a few instances, the date of the receipts granted to parties and the dates against which the amounts are recorded in the cash book differ from each other -

	Date shown in the cash book
Receipt No.133 dated 9-2-27	11-2-1927
134 do	11-2-1927

In the following instances, either the receipts are not dated or the date is not shown against the transactions recorded in the cash book

Receipt No.137	dated	Nil for Rs 20	The receipt bears no date
do 138	"	2-4-27	No date is shown in the cash book

It is observed from the cash book that certain amounts shown in the cash book against date 8, 11, 12, 15, 16 & 18 December 1926 are stated to be in part payment of stall rent. When the balance amounts in respect of the above part payments were collected could not be traced into the cash book.

It is observed that two sums of money viz., Rs 1-9-0 and Rs 1-0-0 were charged in the Bank Pass book on 24-11-1926 and 29-12-26 respectively on account of cost of a bank pass book and incidental charges respectively while the same are recorded in the cash book only on 21-2-27 after a lapse of three months.

Out of the collection of Rs 6-8-0 made by the Scout Master, Mr. R. Krishna Rao by sale of tickets on 29-12-26.

only a sum of Rs 5-8-0 has been receipted in the cash book. The balance of rupee one is shown to have been advanced to his successor in the chellan, which is shown to have been included in the amount of collections of the day made over by the latter. This transaction is not fully detailed in the cash book.

It is seen from the cash book that a sum of Rs 7181-14-0 in the aggregate is shown to have been realised on account of entrance fee at different gates. It is also learnt that no counterfoil tickets were got printed and issued in respect of gate fee collections. It was stated that single tickets were got printed in book form, which were issued every day and checked by the gentlemen concerned after each day's collections and destroyed each night.

There are no sufficient records to go to show that each day's collections were verified with the number of tickets issued and the distribution of the tickets.

Under these circumstances no verification of items of receipts shown in the cash book on different dates in respect of these collections is possible.

Rent from booths

The total amount of rent realised from booths amount to Rs 3,058-4-0.

The Trades Publicity Corporation Ltd were entrusted with the work of ~~adverting~~ advertising the Exhibition and for canvassing for applications for booths and space on a commission of 25% of the total charges collected as rent from all the stalls.

Out of the sum of Rs 3,058-4-0 realised as stall rent only a sum of Rs 2,183 is shown to have been collected by the above Corporation and the remaining sum of Rs 875-4-0 is shown to have been directly collected by the Exhibition

60

Committee. Commission is however, paid on the total sum realised i.e., both by the Corporation and the Exhibition Committee.

No account showing the total number of stalls constructed number of stalls rented out to stall holders and the number of stalls given away to Government departments free of rent is maintained to facilitate the verification of the total amount of rent due and that realised in respect of the stalls.

Gate Money

The offer of Baba Sab for Rs 5,000/- for gate money collection from 20-12-26 to 28-12-26 was accepted by the Exhibition Committee in their proceedings dated 18-12-26 under an agreement duly executed by the Contractor.

30. The total sum realised up to end of 2-1-27 on account of general & gate money amounts to Rs 8,719-11-6 as per cash book of which Rs 5,000/- represents the amount of contract money realised from the contractor and the remaining sum of Rs 3,719-11-6 represents the collections made by Ex hibition Committee from 29-12-26 to 2-1-1927.

31. Owing to the sad accident caused by fire on the 27th December 1926 in the Exhibition grounds, the Exhibition which was to be closed on the 28th December 1926, was at the request of the exhibitors extended till 2-1-27.

32. As the period for which the gate contract was accepted expired by 28-12-26, further collections from 29-12-26 to 2-1-27 were undertaken by the Exhibition Committee by appointing several persons for the collections of gate money at different gates. The amount thus realised during the latter period amounts to Rs 3,719-11-6.

33.

33. For gate collections amounting to Rs 3,719-11-6 made from 29-12-26 to 2-1-27, no duplicate tickets are available for verifying the items of receipts shown in the cash book in respect of these collections on different dates. It is learnt that each day's collections were used to be handed over to the enquiry office in the Exhibition grounds by the several persons entrusted with the duty of collections at different gates with the duplicate chellans for the amounts so tendered and these amounts are taken to cash book.

34. In the absence of duplicate ticket and a stock account showing the number of each kind of ticket books printed and the number of tickets which each book contained, number of tickets sold and the number destroyed as unsold, it cannot be said whether all the sums actually realised at several gates by sale of tickets were being properly and correctly taken to account.

35. Similarly, the collection of fees of Art Section was entrusted to temporary Exhibition Clerk, Mr. D. Subba Rao. The total amount shown to have been realised by sale of tickets in the cash book is Rs 272-8-6. No counterfoil ticket books are available to verify these collections.

36. The undermentioned sums shown to have been received in the cash book from D. Subba Rao on account of sale of tickets in the Art Section, are not even supported by duly accepted chellans for the amounts receipted in the cash book.

Date	Rs
23-12-1926	25- 0- 0
25-12-1926	93- 3- 0

Sports Fees.

37. The Joint Committee in their proceedings dated 17-12-1926 entrusted Mr. Alf:Hays, one of the Committee Members with the gate and seating arrangements of the sports arena. The total amount realised as per Cash Book on account of the above is Rs. 1,424-10-0

38. Out of the total sum of Rs.1,424-10-0 shown to have been received from Mr. Alf: Hays in the Cash Book on account of the gate money realised by him by sale of tickets, a sum of Rs.654-13-3 are supported by duly receipted chellans for the amounts received. No such chellans are forthcoming for the remaining sum of Rs.769-12-9 shown to have been received from him.

39. In the absence of duplicate tickets and on account of the kind referred to in para 34 supra it cannot be said that all the collections actually made were being correctly and regularly brought to account.

Side shows. -

40. The records show that the offer of Mr. D. D.M. Ibrahim for Rs. 1,540/- for side show contract was accepted by one of the Members of the Working Committee on 15-12-1926. The full amount of the contract has been realised. Similarly a sum of Rs. 75/- is shown to have been received on 20-12-1926 from Mr. M. Zahiruddin on account of the cycle stall contract. The authority accepting the above contract was not produced at the time of audit.

Payments. -

41. The total expenditure incurred under several

several heads up to end of 31-5-1927 amount to Rs. 9,767-6-10.

42. The chief items of expenditure are as shown below:- (Vide statement A enclosed).

1.	Printing and advertisement charges.	Rs. 1975-3-0.
2.	Construction of stalls.	1179-6-0
3.	Lighting.	1085-0-0
4.	Feeding and Lunch.	642-12-9
5.	Fire Works.	850-0-0
6.	Temporary establishment charges.	124-11-10.
7.	Prizes.	540-0-0
8.	Hire on furniture, etc.	140-11-3
9.	Amount spent in organising several shows, such as Harticultural show, sports and health section.	1095-5-0
10.	Contingencies.	41-1-6
11.	Miscellaneous charges, including cost of garlands 1 ~~bicycle~~ Bicycle 1 commission paid to Trade Publicity Corporation and etc.	2093-3-6.
	Total.	Rs. 9,767-6-10.

43. Payments are generally made on bills presented by firms and contractors for supplies made and services rendered.

44. Quotations do not seem to have been called for, for such large works as "printing and advertising Feeding and lunch and etc., although amounts spent on these come up to Rs.600 to 2000.

45. The procedure generally adopted in paying firms' and contractors' bills presented for payment, is that as soon as bills are received, the chairman used to issue pay order on the bills and they were paid without being checked arithmetically by anybody (as certificate of check is not furnished on any of the bills) after obtaining acknowledgments from the parties

parties on the bills and wherever this is not possible, separate acknowledgment obtained and filed. In a few cases, one of the members of the working Committee used to forward the bills duly passed by him to the Chairman for arranging payment.

46. In the following bills, it is observed that certificate of arithmetical check and acknowledgment of receipt of materials (or stock certificate) in the case of bills for materials supplied are not furnished on the bills.

Bill dated 2-1-1927	from Mr. B. Sreenivasa Iyengar for	Rs. 219-0-0.
do 26-12-1926.		75-0-0
do 27-12-1926.		211-8-0
do dated nil	from Messrs. Asadulla & Co,	253-8-8
do 1-1-1927	from Messrs. Luchumiah chetty & Sons. for	112-8-0
do 25-12-1926	from N.M. Yajaman & Sons.	49-0-0
do 4-1-1927	do	116-8-0
do 28-12-1926	from Sree Satyanarayana jewellery ~~chetty~~ Hall.	208-14-0.

47. In a few instances, it is observed that orders for the printing and supplying hand bills and posters for advertisement were placed with firms without settling the rates to be paid for before hand with the proprietors of the firms. Consequently, on receipt of bills from the proprietors of the firms for payment, they were passed for lumpsum amounts, slightly differing from the amounts claimed by them as in each of the following cases:-

1. Bill dated 26-11-1926, from All Kalam Office for Rs.60/- (~~vide~~ the bill passed for Rs.45 only with the remark as settled in person).
2. Bill dated 2-1-1927 from Mr. B. Srinivasa Iyengar for Rs.219/- (Passed for Rs.200 only).

3. Bill dated 27-12-1927 from Mr. B. Srinivasa Iyengar for Rs.211-8-0. (Passed for Rs.200 only).

It is therefore not possible to exercise any efficient check over the bills or the expenditure incurred on this account.

49. Amount paid to S. Srikanta sastry on 3-1-1927 for ~~gxd~~ jet hire Rs.7-12-0. voucher from the jetka man is not forthcoming:-

Railway freight paid on a parcel of journal copies received. Re.1/- cash receipt from the railway authorities for the amount paid is also not forthcoming.

50. It is observed that a bank cheque No.A788572 drawn in favour of the President of the Exhibition Committee on 29-~~12~~-1927 for Rs.14/- was signed on 26-5-1927. Delay of nearly a month between the date of drawing the cheque and the date of signing the bill is not understood and not explained anywhere. Probably it is due to the period relating to election. If so the cheque ought not to have been drawn when there is no President to sign it.

51. Bank cheque No.A788551 dated 16-1-1927 drawn on 23-12-1927 in favour of M.. Abdul Gaffur, fire works contractors towards the cost of fire works for Rs.150/- is neither signed by the President nor even cancelled.

52. Bill dated 27-11-1926 from Messrs. M.A. Salaam Abdul Majeed & Co, for supply of tracing cloth and ~~drawing~~ drawing materials for Rs. 9-4-0.

Cost of ½ a ream of 10 lbs foolscap papers at Rs.3-2-0 per ream included in the bill works up to Rs.1-9-0 and not Rs.1-11-0 as shown in the bill and paid already. The excess payment of as.2/- should now be recovered.

Printing and advertisement charges. -

53. Total amount spent on printing and advertisement charges amount to Rs.1975/- of which a sum of Rs.680/- is shown to have been incurred by the Trade Publicity Corpor..., the appointed agents for the Exhibition. Detailed Accounts working up to this amount viz., Rs.680/- and vouchers in support of these charges are not forthcoming.

Installation of electric lights. -

54. The amount so far paid on lighting is Rs 1085/- of which Rs.1000/- has been incurred on installing temporary electric lights to the stalls in the Exhibition ground and the remaining sum of Rs.85/- represents the hire on gas lights.

55. Arrangements for installing street lights in the exhibition ground were undertaken by the Electrical department for which a consolidated estimate for Rs.665/- was received from that Department. The amount has not, so far, been paid to the department although the work was executed by the Department long ago. This is said to be still under correspondence. IN G.O. No.6722-5/L.B.123-24-18 dated 24-3-1927 for Rs.677/- for installing street lights and etc., in the Exhibition grounds is sanctioned by Government.

56. The tender of Messrs. General Electric Co, for installing temporary lights to the stalls in the Exhibition arena at rupee one for every first light and at the rate of ~~Rs.1-0~~ as 10/- for every additional light was approved

57. A bill dated 3-1-1927 from the proprietor of the Mysore General Electric Co, for Rs.1550-2-0 for the total number of temporary lights said to have been installed by him was received so far back as

as January 1927. A total sum of Rs.1000/- was advanced in the above bill on two different occasions but the bill is not yet passed finally for payment.

58. The proprietor has issued a notice to the Chairman to the effect that failing to settle his claims finally, a suit would be filed againstthe officer. In reply the proprietor has been written to by the President, to furnish clear details for the total claims preferred in his bill.

59. It is observed that in the bill referred to above, 1367 lights at Re.1/- per light and 293 additional lights at Rs.10/- per light have been included. The number of lights shown to have been installed by the Mysore General Electric Co, in their bill could not be verified as no detailed accounts of lights installed by them from time to time are maintained nor are any copies of orders issued from the Chairman to the proprietor in the matter of installing these lights forthcoming.

Feeding and Lunch charges. -

60. The amount so far paid on feeding and Lunch charges comes to Rs642-12-9. Seven bills aggregating to Rs.670-12-9 were received from the proprietor of the Modern Hindu hotel, against which only a sum of Rs.621-12-9 was passed and paid as detailed below. The remaining sum of Rs.21/- rupresents the amount of two bills presented by the proprietor of tiffin rooms public library.

61. The undermentioned three bills received from the proprietor of the Modern Hindu Hotel aggregating to Rs.425/- for meals and lunch supplied could not be verified for want of particulars as to the number of men fed each day and the number of dishes of

only 198 lunches @ 0-4-6 are claimed in the bill and 94 coffee and tiffin at 0-3-0 and 206 cups of coffee at 0-1-0 claimed in the bill are omitted.

64. The correct amount will come up to Rs.172 only if the rates passed are applied as detailed below:-

Audlt meals.	199 at 0-6-0.	Rs.74-10-0.
Boys.	50 at 0-3-6.	10-15-0.
Lunches.	198 at 0-4-0.	49- 8-0.
Tiffin and coffee.	94 @ 0-3-0.	17-10-0.
Coffee.	206 at 0-1-6.	19-5-0.
	Total. Rs.	172-0-0.

65. Thus there is an excess payment of Rs.193-1-0 172 - Rs.21 -1-0, made to the proprietor, which should either be explained or recovered from the proprietor.

66. A bill for Rs.170/- from the same proprietor was received for payment in which 272 meals supplied from 16-12-1926 to 3-1-1927 at 0 -10-0 per meal were claimed. The same was passed for Rs.136 allowing a rate of as.8/- per meal while it is seen that a rate of 0-6-0 per meal is passed in a similar bill of the proprietor for Rs.156-12-0 for almost a similar period as against as.8/- per meal claimed by the contractor. There is no proper to verify the justification of the rates passed.

67. It is also observed that several bills were being received from the proprietor for meals and lunch supplied for almost a same period, charging different rates, without sufficient details of the claims preferred by the proprietor.

68. It is also seen that there was no understanding made with the proprietor as to the rates to be charged for each kind of meal, coffee or tiffin to be supplied by him nor were any arrangements seem to have been made as regards the persons to be fed by him each time

69. Under the above circumstances, the bills submitted by the proprietor is not susceptible of any verification.

Construction of stalls or booths.

70. The amount so far incurred on the above account is Rs.1179-6-0

71. Tenders for the construction of thotti stalls in the exhibition grounds are said to have been called for but none were produced at the time of audit.

72. It is observed from the bills that Messrs. Yakoob Khan and B.S.Hussain are the only two contractors who were entrusted with the work of the construction of stalls and thotti enclosures round the exhibition grounds.

73 The Mutchalika taken from the contractor B.S.Hussan for the erection of thotti enclosures round the exhibition ground at As.2/- per R.ft. only was produced and those for theconstruction of thotti stalls in the exhibition grounds were not produced.

74. Bill dated 20-1-27 from Contractor Mr.B.S.Hussain for construction of thotti stalls and enclosures for Rupees 939-8-6.

The following claims have been preferred by the contractor in the bill referred to above.-

1. 9209 Sq.Yds thotti to stalls at 0-1-0 per S.Yd.	575	9	0
2. 1847 R.ft. thotti to enclosures @ 0-2-0 per Rft	230	14	0
3. do for extra days @ ¼th the above ~~rate~~ as per order ..	57	11	6
4. Rebuilding the stalls that were burnt during fire 1206 Yds @ 0-1-0 per Yd. ..	75	6	0
Total	939	8	6

75. Muchalika obtained from the contractor for the construction of thotti enclosures 0-2-0 per R.ft. was produced and those for the construction of thotti stalls and

82. The bill is however, passed for a net sum of Rs.48-10-8 in full settlement of all his claims after deducting the amount of advance previously taken by the Contractor from his total claims.

No account showing the number of stalls constructed and their disposal are maintained as already stated.

Prizes and Medals.

83. The amount so far spent to end of 31-5-27 is Rs.540/-.

84. The sum of Rs.540/- incurred so far on the above account includes a sum of Rs.419/- paid towards the cost of Medals purchased from the local firms and Rs.121/- paid in cash to prize winners

It is observed that a bill dated 1-2-27 for Rs.2540-2-^ received from Messrs.P.Orr & Sons., Madras for gold and silver medals supplied is not paid yet.

85. No detailed account of medals purchased from time to time those distributed to the prize winner and the balance on hand is maintained.

86. Orders for the supply of medals seems to have been placed direct with the local firms without calling for quotations from different firms although the total cost of medals to be purchased amounted to more than Rs.3000/-.

87. The only quotation that was produced at the time of audit is from Messrs.P.Orr & Sons., order for the supply of Gold, silver and bronze medals to the extent of Rs.2500 was placed by one of the Joint Secretaries.

88. Bill dated 28-12-26 from Sree Sathyanarayana, Jewellery Hall, Bangalore City for Rs.208-14-0 for Medals supplied

The bill is passed for a lump sum of Rs.200/- and paid for as against Rs.208-14-0 claimed by the Contractor. It cannot be said whether the amount of Rs.200/- on this bill

time to temporary Exhibition clerk, to members of the working Committee and to the organisers of several depart ments, Viz., sports, Harticultural Show &c., for meeting petty and emergent payments by them in connection with the above.

97. It is observed that some have rendered accounts of expenditure incurred by them out of the advances taken by them and other have not yet furnished the accounts of expenditure although they are being repeatedly reminded by the Chairman of the Committee.

98. Although the amounts were advanced so far back as De cember 1926 in a few cases and in spite of repeated reminders issued to them by the Chairman of the Exhibition Committee, they have not yet rendered the accounts of expenditure incurred by them as yet.

99. It is learnt that owing to non-receipt of these accounts from a few advance holders the exhibition accounts could not be closed.

100.. It is observed from the correspondence so far produced that the following amounts of advance are found to be outstanding unadjusted to end of 31-5-1927.

1.	Amount advanced to sports organiser Mr.M.V.Krishna Rao		30-12-26 19-12-" 20-12-"	90	0	0
2.	do	to Mr.Javariah for Harticultural Show	20-12-26	150	0	0
3.	do	to the City Municipality for decoration works	18-12-"	10	0	0
4.	do	to the Joint Secretary Mr.N.G.Sanjeeviah	29-12-26 31-12-"	165	0	0
5.	do	to Messrs.General Electric Co. on their bill dated 3-1-27 for Rs.1550-2-0		1000	0	0

101. Early adjustments of the amounts of advances referred to above should be effected by getting detailed accounts of expenditure incurred from the advance holders,

against whom the advances are still shown to be outstanding.

102. Besides the sum of Rs.165/- an additional sum of Rs.54 as detailed below, is shown to have been due from Mr.N. Sanjeeviah, one of the joint Secretaries. Thus a sum of Rs.219/- in the aggregate, has now to be accounted for by Mr.Sanjeeviah.

103. A sum of Rs 10/- being the amount of stall rent remitted by one of the stall holders is said to have been received by Mr.N.Sanjeeviah which is said to have not been returned by the latter and hence not brought on the exhibition account as yet.

104. It is also learnt that the Amateur Dramatic Co., gave a benefit night performance, the net earnings of it to go to the fire relief fund. Accordingly a sum of Rs.323-12-0 on the above account is taken credit of in the cash book. In this connection a sum of Re·44 being the value of tickets said to have been entrusted to Mr.Sanjeeviah is shown to be due from him. This has also not been shown in the exhibition acounts.

105. It is observed from the correspondence produced at the time of audit that in spite of several letters addressed to Mr.N.Sanjeeviah, one of the Joint Secretary by the Chairman of the Exhibition Committee in the matter of furnishing detailed accounts of expenditure incurred by him out of the amounts shown to have been outstanding against him, Mr.Sanjeeviah does not appear to have even acknowledged any of the letters nor has he accounted for the amount shown to be due from him.

106. T.A.bill of Mr.Sanjeeviah for the journeys performed by him from Bangalore to Poona and back &c for Rs.141-8-0.

Mr.Sanjeeviah was deputed by the Exhibition Committee to attend the Poona Agricultural Exhibition held in October

1926 for the purpose of studying the Exhibition held at Poona and to advertise the Exhibition then to be held at Bangalore, in Dec.26. A bill for Rs.141-8-0 was received from Mr.Sanjee viah for the above joueney performed by him. The Chairman of the Committee has ordered on the bill "to pay only a sum of Rs.100/- for the ~~pass out~~ present" Accordingly Rs.100/- was paid to him on the above bill. The bill is not yet passed finally. The bill should now be passed and the amount of advance of Rs.100/- previously paid to him on the bill and other amounts due from him adjusted early.

107. Similarly, the claims preferred by the Proprietor of the Mysore Government Electric Co., for the temporary lights installed by them, should also be settled early and a sum of Rs.1000/-, previously advanced to him adjusted from the total claims due to him.

108. No register showing the amounts advanced to several in dividuals from time to time, amounts recovered or adjusted and those outstanding against each advance holder is maintain ed.

Materials.

109. No account of materials showing the materials purchased from time to time those issued and used up and balances now remaining is maintained

110. It is observed from the paid vouchers and bills that several articles such as sign and notice boards. Rosettes money bags and Mysore flags and the like were purchased from time to time.

111. It is also seen that advances were made to Messrs. Captain M.V.Krishna Rao and Javariah for the ~~purchase~~ pur chasing materials required for sports and Horticultural Show. They have not yet rendered any accounts of amounts spent by them out of the advances taken by them Vide para

112. In the absence of detailed accounts of expenditure incurred by the advance holders and in the absence of any

and enclosures around the Exhibition grounds &c and for noting the bills of contractors for supplies received.

Lastly the accounts of the Exhibition are not yet closed finally and the same passed by the Exhibition Com mittee appointed for the purpose.

From the records so far produced at the time of audit it is observed that besides the claims shown in paras 84,80,55,50 of the report, the following undermentioned items are still remaining unsettled.

(1) In the proceedings of the meeting of the joint committee of the Exhibition and Fete held on 10-12-1926, it is ~~observed~~ resolved that the Fete Committee should make a grant of Rs.500/- towards the cost of fire works incurred by the Exhibition Committee and that half the net takings of the Military display be allotted to Exhibition Funds. This has not yet been adjusted in accounts

27. In the proceedings of the meeting of the Joint Com mittee held on 17-12-26, it is resolved that all the realizations after paying expenses should be shared equally between the Exhibition and the Fete Committee. This has also not been adjusted in accounts.

It is also observed that the District Superintendent of Police, Civil and Military Station, Bangalore, has put in a claim for remuneration to the men of the Fire Brigade who were said to have been on duty at the Exhibi tion from 20-12-26 to 3-1-27 in his letter No.436/A.127 dated 9-4-27, through the Secretary to the Hon'ble the Resident in Mysore, Bangalore, the Chairman of the Joint Committee and the reply given is to the effect that the matter would be put before the Committee for its decis- sion.

Under the circumstances explained above and in the ab sence of the definite rulings prescribing the corect maintenance of accounts in respect of the transactions

eff-L 3922/1/63 123-26-46 80

D/6-1-28

To

The President, District Board of Bangalore

THROUGH

The Deputy Commissioner,
Bangalore District.

S i r,

I am directed to forward herewith a copy of the report in two parts - Part I in abstract and Part II in details - on the audit of the accounts of the Industrial and Arts Exhibition held at Bangalore in December 1926, which was received with the Comptroller's letter No. 332/LAD dated 21st October 1927 and to state that the following ~~following~~ main irregularities are stated to have been observed during the course of audit:-

Para 15 of the abstract Report:- Receipts for sums received as contributions from several local bodies have not been issued in the prescribed form and counterfoils ~~of which~~ are not filed as in the case of other receipts.

Para 17:- No stock account showing the number of each kind of Ticket books printed, the number of tickets which each book contained the number of tickets sold and the number distroyed as unsold has been maintained with the result that it cannot be said that all the sums actually realised at several gates by sale of tickets were being properly and correctly taken to account.

Para 18:- ¾ Single ~~Sign~~ ticket books without duplicates were got printed in book form and neither the books nor the pages contained in the books ~~are~~ were serially numbered and ~~that~~ they were issued to men entrusted with such collections and -- checked by the gentlemen concerned after each day's collection and destroyed each night. As

or books:- It is observed that their work was given on contract to Messrs. Yakoob Khan and B.S. Hussain but no tenders for the construction of Tatti stalls at the Exhibition ground are said to have been called for, as none were produced at the time of audit. The amount so far incurred on this account is Rs.1,179-6- claims of Mr. B.S. Hussain amounting to --- Rs.477-4-3 are said to be kept in dispute -- without final settlement. Measurements of the works done do not seem to have been taken by any responsible officer and recorded in the measurement books which are not maintained.

Paras 44 to 47:- Prizes & Medals:- The amount incurred on this account up to the completion of audit (on 31st May 1927) is Rs. 540/-. A bill for Rs.2,540/- received from Messrs. P. Orr and Sons for Medals supplied has not yet been paid. The cost of medals including the said sum of Rs.2,540/- would amount to Rs.3,080/- while the contribution realised towards medals etc., viz., Rs.1,036/- and no account of medals purchased from time to time, the distributed among several Prize winners and the balance on hand has been maintained.

Paras 48 to 51:- Advances:- Sums of -- money are said to have been advanced to certain members of the Exhibition Committee for meeting petty and emergent payments by them in connection with the Exhibition and some of the members had not rendered accounts, nor had they refunded the amount inspite of repeated reminders issued by the Chairman of the Committee. The total amount of advances thus remaining unadjusted was Rs.1,469/- up to the date of closing the audit. It is stated that owing to the non-receipt of these accounts from

84

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. LAD.911. Bangalore, dated 8th May 1928.

L 5059

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

R.Ranga Rao Esq., B.A., B.L.,

Secretary to the Government of Mysore,

General Department.

Sir,

With reference to your letter No.L.6891 LB.123-26 dated 2-5-1928 re the final audit of the accounts of the Bangalore District Conference and Industrial and Arts Exhibition held at Bangalore in December 1926, I have the honour to state that the President, District Board, Bangalore, was, in my letter No.LAD.563 dated 13-1-1928, requested to intimate the date on which the final audit of the above accounts may be arranged to be started. He has been reminded this day to furnish the required information early. The audit will be taken up in consonance with the anticipated reply from the President.

I have the honor to be,

Sir,

Your most obedient servant,

S. Shamanna

Comptroller.

U.

85

A. P. F. W. I. Gij

SUBJECT.....

Section 63

File No. 123-26

Serial No.

No. 8309/Ele 1

Diary No. of letter replied to.....2559.....

General and Revenue Secretariat

(63 .)

the *192*

To The President District Board, Bangalore

and De Bangalore

Date of issue.....18-5-1928.....

Signed by.....for S.D.

Sir.

In forwarding herewith copy of letter no. L.A.D 911 dated 8th May 1928 from the Comptroller to Govt, ~~in the matter of~~ stating that the audit of the accounts of the Bangalore ~~District~~ Conference and Exhibition of Dec 1926 - to be taken up ~~after receipt~~ Called for ~~of information from you~~, I am directed to state that

List of enclosures.....

Copied by .....

In consonance with the anticipated reply from the President /

Examined by .....

over

the audit report which was
in this office no L 3922 Ks/23-26-46 dt 6/1/28 Flag C
ordered to be submitted in
April 1928, has been delayed
on this account and to request
you to be so good as to furnish
the information required by
the Comptr without delay and
arrange to complete the audit of the account
as early as practicable

I have etc

[illegible]
1875
For General Secy to Govt

Memo:- L 8310/29 18-5-28

A copy of the above is forwarded
with compliments to the Comptr
to Govt with reference to his letter
no L A D 911 dt 8/5/28.

150
[illegible]
1875
For Secy to Govt

[illegible]
16/5

Immediate

Secy 2/624

LB 123-26

LSR 9/18

738 8/9

G. R. S. 46

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE SECRETARIAT.

No. L1155 dated the 4/8/ 1928.

(LB)

REPLY.

No, 675 dated the 7/8/ 1928.

To

The President
District Board
Bangalore

To

The
Secretary to the Government of
H. H. the Maharaja of Mysore,
General Department

SUBJECT.

Audit of accounts of Bangalore District Conference and Exhibition of December 1926

SIR,

I am directed to invite attention to the marginally noted communication and to request that the Government of His Highness the Maharaja may be informed, in the column opposite, of the cause of delay in furnishing a reply and of the approximate date on which reply may be expected.

L *No. 8309 dated 18-5-1928

I am also to request that the reply to this reminder may be sent not later than ~~the fortnight~~ five days

I have, etc.,

K. Krishnamurthy Iyengar

Secretary to Government,
Department.

Sir.

I have the honor to State that the Auditors report is placed before the Exhibition Committee for Consideration. It could not be considered at its last meeting. A meeting has again been fixed on the 11th August 1928 when the same will be considered & a reply sent to Government after placing the Board

I have the hon

Sir,

Your most obedient servant

B A Rahimans

President

7/8/28

OFFICE OF THE PRESIDENT, DISTRICT BOARD
No. 675
7 AUG. 1928
BANGALORE

* Previous reminders

WD 01725—GPB—5,000—23-4-28

L-3 1 Leo/LBB 23-28

Dy LBJ 10/28 88

Dear Sir,

I am directed to refer you to the
letter from this office No L 83095 dated 16th August 28
about the final audit of the accounts
of the Bank Building Loan dated in December 1926 and
the Building Bank Conference. I am directed
to request you will kindly inform this Office
in the course of one week from the
date hereof whether any further claim

~~You have not yet sent~~ A reply is
~~still due~~ to the reminder sent to you on the
2 Weeks

Yours &c

for
Secretary

GENERAL AND REVENUE SECRETARIAT

Dated Bangalore..

D. O. No

Dear Sir

I am desired to invite reference to this office No. L. 8309 dated 18-5-1928 and the subsequent remmnders ending with No. L 2622 dated 5.10.28 regarding the ~~request~~ required by the Government for furnishing information to the Government regarding the audit of the accounts of the Bangalore Dh Conference & Exhibition of Dec 1927 and to request you to be so good as to expedite your reply thereto, as the matter has been pending for a long time immediately without any further delay the required information ~~has been~~ ~~asked for~~ ~~from you~~ ~~several times~~ ~~before~~ ~~and~~ ~~reminders~~ ~~sent~~ ~~from time to time~~

Yours sincere

Draft for approval

To—

B. Abdur Rahiman Esq. B A

President, Dh. Board

Bangalore city

D360

9.10.28

15/10

LB 123-26 89/54

IMMEDIATE.

Office of the President, District Board, Bangalore District, Bangalore, dated, 23rd October '28.

No.A.174-78/27-28.

GEN. & REV. SECTT.
30 OCT 1928
L. S. G. Branch

1908

Dear Sir,

With reference to your letter No. L. 3140/L.B. 123-26 dated 18th October 1928 re: the final audit of the accounts of the District Board Exhibition, I herewith enclose a copy of letter No. 174-78/27-28 dated 11th October 1928 sent to Government through the Deputy Commissioner in the matter along with the District Board resolution for favour of information. Since the last audit very few transactions have taken place and if the Government and the Comptroller desire that a second audit is necessary the same may be arranged for at their convenience.

Yours sincerely,

B A Rahman

K. S. Rama Iyer, Esq., B.A.,
Assistant Secretary
to Government, BANGALORE.

Letter No.A.174-78/27-28 dated 11th October 1928 from the President,District Board,Bangalore,to the General Secretary to the Government of Mysore, through the Deputy Commissioner, Bangalore District, Bangalore.

===

In reply to your letter No. L.3922/L.B 123-26-46 dated 6th January 1928 re: audit of the last exhibition accounts, I have th honor to state as follows:-

All the amounts have been brought on credit; the instructions re: receipts is noted for future guidance.

The work of the exhibition was carried out under great pressure of work in a very limited space of time and the committee had neither the experience nor the leisure to maintain voluminous data on all matters and had on many occasions to act on the spur of the moment. Any how the instructions are noted for future reference.

Re: Lighting: The matter regarding this claim is under the consideration of the committee and Board.

Re: Bills. These were scrutinized and passed by the Committee every night then and there.

Re: construction of stalls and booths. This item of work was entrusted to the President,District Board and the Executive Engineer Civil & Military Station Municipality by the Joint Committee. Tender were called for and the work was entrusted to the contractor by the Joint Committee and payments were made under their orders. The works were measured and passed for.

Re: Advances. All advances except those taken by theSecretary Mr. N. G. Sanjeevayya have been recovered and steps are being taken to recover the amounts due by the Secretary.

Re: Materials. All articles noty perishable and advances have been accounted for.

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"C o p y"

B A Rahimon

President,District Board,
Bangalore District.

Appendix F G--1

91

SUBJECT.....

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Section 68

Diary No. of letter replied to. 1900

File No. 123-26

Serial No. 56

No. C 3526 with 2 enclosures

General and Revenue Secretariat

(68)

the *192*

To

The Dy Commr, Bangalore
Bangalore

Date of issue 9-11-1928

Signed by Mr T K S Iyer

Sir

I am directed to forward herewith copy of Memo. no. A174-29-28 dated 23/10/28 from the President of the Bangalore DB stating that in regard to the final of audit the accounts of the DB of Exhibition a reply has been sent direct to you on 11/10/28 and to request you to be so good as to forward the letter with your opinion with delay

List of enclosures.....

I have etc

for General Secretary to Govt

Copied by.....

Examined by.....

over

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 686/L.A.D./Encl.1 Note. *Bangalore, dated* 20th May 1929.

GEN. & REV. SECTT. 5403 5 JUNE 1929 L. S. G. BRANCH

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

B. Narayanaswami Iyengar, Esq., B.A., B.L.,
General Secretary to the Government
of Mysore, Bangalore.

Sir,

In continuation of this office letter No.420-21/LAD dated 18-12-1928 relating to the audit of the Accounts of the Bangalore District Board Exhibition, I have the honour to forward herewith a note on the audit of the Accounts of the Exhibition for the period from June 1927 to 23rd April 1929. There were very few transactions during this period, a few pending bills of supply were paid and a sum of Rs.24,200 was distributed as compensation to sufferers in the Exhibition fire.

There is a balance of Rs.3,916-3-5 at credit of the Chairman, Exhibition Committee and it is proposed to keep it, as a nucleus of a fund for future exhibitions. The amount is kept as a current deposit in the Bank of Mysore, Ltd., where it is fetching interest at 2% per annum. In view of the fact that this sum is not required for expenditure immediately, it is suggested that it may be kept in the Bank of Mysore, Ltd., as a fixed deposit carrying interest between 4½ to 5% or transferred to Savings Bank Account with Government.

A sum of Rs.219/- has to be accounted for by Mr. Nilgiri Sanjeeviah, since December 1926. The Exhibition Committee have not found it possible to recover the amount from him. It may be seen whether the amount cannot be recovered by recourse to coercive measures.

I have the honour to be,
Sir,
Your most obedient servant,

S. Shamanna
Comptroller.

Appendix F, G—1

SUBJECT.....

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97

Section LB

File No. 123-26

Serial No. 58

Diary No. of letter replied to... L 5203

No. L 8468 with one enclosure

General and Revenue Secretariat

(LB.)

the *192*

To

The President District Boa
Bangalore District
Miss' ive Dt Bangalore

Date of issue 28-6-1929

Sir.

Signed by Mr. C.V. Ganapathi Iyer

I am directed to forward herewith a copy of letter no. 686 L.A.D dated 20.5.1929 from the Comptr to the Govt of Mysore forwarding a note on the audit of accounts of Taluk Boards for the period from June 27 to 28-[illegible] and to observe that in addition to the items noticed by the Comptr, it is seen from the report, that there are some

List of enclosures.....

Copied by.....

Examined by.....

over

9f

Mallys such as delay in discharging
the claims of the General Electric Company
payment of charges without bill, and
generally, and to the payment
from account of B Govt to the Radio
Corpn Company without obtaining the
orders which require his previous sanction.
agreement. I am therefore to
request you to be so good as to see
that the defects are rectified immediately
and to submit a report of action
taken in the matter, together with
the remarks on the previous
report already called for. I am further
to add that that part of the
suggestion of the Comptr to keep
the balance of B 3916-3-5 at the
credit of the Chairman Exhibition
Committee, as a fixed deposit in
the Bank of Mysore.

Yours etc

C.S.G.
3/6

Encl.

To
The Officiating Secy to Govt

83
15/

In all future communications please quote—
No. C2-L.6656/28-29.
Enc. two.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the 1st July *1929.*

LB Sec 34.

SECT. 97L
GE. 4 JULY 1929
L. S. G. BRANCH.

FROM

A. K. SYED TAJ PEERAN, ESQ., B.A.,
Deputy Commissioner,
Bangalore District.

TO

B. Narayanaswami Iyengar, Esq., B.A., B.L.,
General Secretary to the Government
of Mysore, Bangalore.

SIR,

Subject :—

Re. final audit of the accounts of the District Board Exhibition.

With reference to your reminder No. L.7595 L.B. dated 17th May 1929 requesting to forward the letter of the President re. the above, I have the honour to forward herewith copies of the same for your kind perusal.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District.

JSM/-

D.C. Letter No.A.174-78/27-28 dated 25th October 1928 from the President, District Board, Bangalore District, to the Assistant Secretary to Government, Bangalore.

==========

With reference to your letter No.L.3140/L.B.123-26 dated 18th October 1928 regarding the final audit of the accounts of the District Board Exhibition, I herewith enclose a copy of letter No.174-78/27-28 dated 11th October 1928 sent to Government through the Deputy Commissioner in the matter along with the District Board resolution for favour of information. Since the last audit very few transactions have taken place and if the Government and the Comptroller desire that a second audit is necessary, the same may be arranged for at their convenience.

Sd/ B. Abdur Rahmon,
President,
District Board.

"C o p y"

B A Rahmon

President,
District Board.

Letter No. A.174-78/27-28 dated 11th October 1928 from the President, District Board, Bangalore District, to the General Secretary to Government, Bangalore.

==========

In reply to your letter No.L.3922/L.B.128-26-46 dated 6th January 1928 regarding audit of the last Exhibition accounts, I have the honor to state as follows:-

All the amounts have been brought on credit, the instructions regarding receipts is noted for future guidance.

The work of the Exhibition was carried out under great pressure of work on a very limited space of time and the committee had neither the experience nor the leisure to maintain volumirous data on all matters and had on many occasions to act on the spur of the moment, any how the instructions are noted for future reference.

Regarding Lighting:- The matter regarding this claim is under the consideration of the committee and Board.

Regarding Bills:- These were scrutinized and passed by the Committee every night then and there.

Regarding construction of stalls and booths:- This item of work was entrusted to the President, District Board, and the Executive Engineer, Civil and Military Station Municipality by the Joint Committee. Tenders were called for and the work was entrusted to the contractor by the Joint Committee and payments were made under their orders. The works were measured and passed for.

Regarding prizes and medals:- Details of medals struck, distributed and passed for is maintained.

Regarding Advances:- All Advances except those taken by the Secretary Mr. N. G. Sanjeevayya have been recovered and steps are being taken to recover the amounts due by the Secretary.

P.T.C.

Regarding Laterials:- All articles not perishable and advances have been accounted for.

Sd/ B. Abdur Rahmon,

P r e s i d e n t,
District Board.

C o p y"

B A Rahmon

P r e s i d e n t,
District Board.

OFFICE OF THE PRESIDENT.
BANGALORE DISTRICT BOARD,

No. A.G1.69/29-30

Bangalore 17th July 1929

From

B. ABDUR RAHMON ESQ., B.A.,
PRESIDENT, DISTRICT BOARD,
BANGALORE.

DEPUTY COMMISSIONER'S OFFICE
19 JULY 1929
No. 1255

To

B. Narayanaswamy Iyengar Esqr, B. A., B. L.,
General Secretary to Government,
BANGALORE.

Through:-

The Deputy Commissioner, Bangalore.

SIR,

Forwarded with compliments

With reference to your letter No.L.8468/L.B.123-26-58 dated 28th June 1929, regarding the audit of accounts of the Exhibition of 1926, I have the honor to request you to be good enough to send me a copy of the report sent by the Comptroller for reference and to take necessary action on the points noted by Government.

Deputy Commissioner,
Bangalore District.

I have the honor to be,
S i r,
Your most obedient servant,

B. A. Rahmon

P r e s i d e n t,
District Board.

Appendix F G—1

(61)

SUBJECT.....

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Section 63

File No. 123 - 26

Serial No.

No. L 1022
Records

Diary No. of letter replied to..... L 1458

General and Revenue Secretariat
(LRB.)

the *192*

To

The President DBSO Bangalore
thro the DC Bangalore

Date of issue..... 6 : 8 : 29

Sir

Signed by ..... mr D.R.S. Iyer

With reference to your letter no A. Gl 69/29-30 dated 17/7/29 regarding the audit of accounts of Dec 1926 I am directed to forward herewith the original report in that connection received from the Comptroller for reference and return when no longer required.

List of enclosures..... Thanked

Copied by.....

for General Secy to Govt

Examined by.....

over

WD 0399—GPB—20,000—18-9-28